



# THE ASSAM GAZETTE

## অসম রাজপত্ৰ

অসাধাৰণ

EXTRAORDINARY

প্রাপ্ত কৰ্ত্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 527 Dispur, Saturday, 3rd November, 2018, 12th Kartika, 1940 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

### NOTIFICATION

The 31st October, 2018

**No.FTX.56/2017/Pt-III/161.**- In exercise of the powers conferred by sub-section (3) of section 11 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Assam in the Finance (Taxation) Department No. 12/2017 (FTX.56/2017/25 dated the 29th June, 2017), published in the Gazette of Assam, Extraordinary, *vide* number 346, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory must have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.*

This notification shall be deemed to have come into force from 20th day of September, 2018.

**RAJIV KUMAR BORA,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.